IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of	MAIL STOP AMENDMENT
Sumio Ohtani et al.)) Group Art Unit: 1783
Application No.: 10/590,655) Examiner: Nathan Comstock
Filed: February 20, 2007) Confirmation No.: 1495
For: CELLULOSE ACYLATE FILM, POLARIZING PLATE AND LIQUID CRYSTAL DISPLAY))))

SECOND INFORMATION DISCLOSURE STATEMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In accordance with the duty of disclosure as set forth in 37 C.F.R. § 1.56, applicants hereby submit an Office Action dated February 2, 2010 in the corresponding Japanese Application No. 2005-043912, and certain documents cited therein, in conformance with the provisions of 37 C.F.R. §§ 1.97 and 1.98. An English language translation of a portion of the Action is also being provided for the Examiner's convenience.

Cited JP 2004-026925, JP 2002-14230, JP 2003-315551 and JP 2003-084271 were previously submitted to the U.S. Patent and Trademark Office on August 25, 2006 in a First Information Disclosure Statement. Therefore, copies are not provided herewith.

Pursuant to 37 C.F.R. § 1.98, a copy of each of the documents cited is enclosed. However, copies of the listed U.S. patents and U.S. patent application publications are not enclosed since it is no longer required.

The documents are being submitted after a first Office Action on the merits but prior to the closing of prosecution, therefore under 37 C.F.R. § 1.97(c), the fee of \$180 set forth in 37 C.F.R. § 1.17(p) is enclosed.

To assist the Examiner, the documents are listed on the attached form PTO-1449. It is respectfully requested that an Examiner initialed copy of this form be returned to the undersigned.

SECOND Information Disclosure Statement Application No. <u>10/590,655</u> Attorney Docket No. <u>1019519-000550</u> Page 2

The Director is hereby authorized to charge any appropriate fees under 37 C.F.R. §§ 1.16, 1.17 and 1.21 that may be required by this paper, and to credit any overpayment, to Deposit Account No. 02-4800.

Ву:

Respectfully submitted,

BUCHANAN INGERSOLL & ROONEY PC

Date: June 4, 2010

Robert G. Mukai

Registration No. 28531

Customer No. 21839

703 836 6620